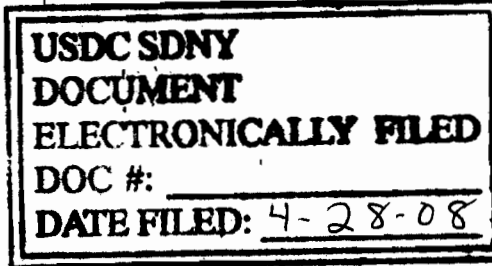
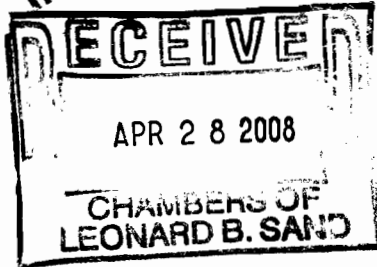


MEMO ENDORSED

Sanders | Ortoli | Vaughn-Flam | Rosenstadt **llp**



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April 28, 2008

Via Telecopier (212) 805-7919
Honorable Leonard B. Sand
United States District Judge
United States Courthouse
500 Pearl Street, Room 1650
New York, N.Y. 10007

Re: Bushido Capital Master Fund, L.P., BCMF Trustees, L.L.C.,
against Helios Coatings, Inc.,
Case No. 08 CV 0145, (the "Action")
Request for Adjournment of Preliminary Conference

Dear Judge Sand:

This office represents Helios Coatings, Inc., the defendant in the above referenced Action and writes to request an adjournment of the preliminary conference currently scheduled for Tuesday, April 29, 2008 at 2:00 pm, for a period of two (2) weeks. The parties are currently in the middle of settlement negotiations and are close to effectuating a final settlement agreement, but require additional time within which to do so. I have spoken with counsel for plaintiffs, Bushido Capital Master Fund, L.P. and BCMF Trustees, L.L.C., and counsel consents to an adjournment of two (2) weeks. No prior requests for an adjournment has been made in this Action.

Should the Court have any comments, questions, or concerns regarding the matters contained herein, please feel free to contact the undersigned directly.

Very truly yours,

Gena Zaiderman
Gena Zaiderman

MMI:glz

cc: D. Zelenko via telecopier and electronic mail.

MEMO ENDORSED

Admitted
Shaw
to May 13, 2008
4:30 PM
90 ordered
4/28/08 [signature]